

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
_____)	

**ORDER GRANTING DEBTORS' TWELFTH OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY – PAID AND SATISFIED TAX CLAIMS)**

Upon the twelfth omnibus claims objection, dated July 3, 2013 (the “Twelfth Omnibus Claims Objection”),¹ of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), disallowing and expunging the Paid and Satisfied Tax Claims on the grounds that each Paid and Satisfied Tax Claim represents a tax obligation for which the Debtors have no liability, all as more fully described in the Twelfth Omnibus Claims Objection; and it appearing that this Court has jurisdiction to consider the Twelfth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Twelfth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Twelfth Omnibus Claims Objection having been

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Twelfth Omnibus Claims Objection.

provided, and it appearing that no other or further notice need be provided; and upon consideration of the Twelfth Omnibus Claims Objection and the Declaration of Deanna Horst in Support of Debtors' Twelfth Omnibus Objection to Claims (No Liability – Paid and Satisfied Tax Claims), annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Twelfth Omnibus Claims Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twelfth Omnibus Claims Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twelfth Omnibus Claims Objection is granted to the extent provided herein; and it is further

ORDERED that each Paid and Satisfied Tax Claim listed on Exhibit A annexed hereto is hereby disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is authorized and directed to expunge from the claims register the Paid and Satisfied Tax Claims identified on the schedule annexed as Exhibit A hereto pursuant to this Order; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Twelfth Omnibus Claims Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Exhibit A annexed to this Order, and the Debtors' and all party in interest's rights to object on any basis are expressly reserved with respect to any such claim not listed on Exhibit A annexed hereto, and any claim that is listed on Exhibit A to the extent this Court grants any claimant leave to amend its Paid and Satisfied Tax Claim under section 502(d) of the Bankruptcy Code; and it is further

ORDERED that this Order shall be a final order with respect to each of the Paid and Satisfied Tax Claims identified on Exhibit A, annexed hereto, as if each such Paid and Satisfied Tax Claim had been individually objected to; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

SO ORDERED:

Dated: September 4, 2013
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	Bernalillo County Treasurers Office Patrick J. Padilla, Treasurer P.O. Box 627 Albuquerque , NM 87103-0627	2238	11/05/2012	\$1,290.36 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
2	BROOKFIELD TOWN TAX COLLECTOR 6 CENTRAL ST BROOKFIELD, MA 01506	505	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$816.33 Secured \$0.00 Priority \$18.79 General Unsecured	Residential Capital, LLC	12-12020
3	Burnet Central Appraisal District, Collecting Property Taxes for The County of Burnet, Texas, Burnet Consolidated Independent Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2036	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,711.14 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
4	Catalina Tax Co LLC US Bank as Cust for Tower C/O Catalina Tax Co LLC PO Box 645040 Cincinnati, OH 45264-5040	460	09/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,773.65 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
5	City of Mesquite and Mesquite Independent School District c/o Schuereberg & Grimes, P.C. Gary Allmon Grimes 120 W. Main Street, Suite 201 Mesquite, TX 75149	54	06/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,876.04 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
6	City of Princeton Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	8	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$884.84 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
7	Clear Creek Independent School District Carl O. Sandin Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston, TX 77008	6262	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$110.23 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
8	Columbiana County Treasurer 105 S. Market St. Ste 8 Lisbon, OH 44432	914	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,637.97 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
9	COVENTRY TOWN 1670 FLAT RIVER RD COVENTRY TOWN TAX COLLECTOR COVENTRY, RI 02816	695	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$3,265.43 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
10	Cypress Hill Municipal Utility District #1 Carl O. Sandin Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 1235 North Loop West Suite 600 Houston, TX 77008	6267	11/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,407.03 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
11	Don Armstrong, Property Tax Commissioner Shelby County Property Tax Commission PO Box 1298 Columbiana, AL 35051	347	07/30/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$1,533.84 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
12	Doug Belden, Hillsborough County Tax Collector Attn Doug Belden Tax Collector, Hillsborough County 601 E Kennedy Blvd 14th Floor PO Box 172920 Tampa, FL 33672-2920	364	08/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,864.66 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
13	Elko County Elko County Treasurer 571 Idaho Street, Suite 101 Elko, NV 89801	698	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,079.31 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
14	HARRIS COUNTY WCID 96L 11111 KATY FWY STE 725 LEARED ASSESSOR COLLECTOR HOUSTON, TX 77079	5958	11/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,127.72 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
15	Harrison Central Appraisal District, collecting property taxes for Hallsville Independent School District Lee Gordon McCreary, Veselka, Bragg & Allen, P.C. PO Box 1269 Round Rock, TX 78680-1269	2031	11/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,612.92 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
16	Howard County Assessors Office 220 N Main St Room 226 Kokomo, IN 46901	1284	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,512.97 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
17	MARION COUNTY PO BOX 2511 SALEM, OR 97308	1212	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$3,400.64 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
18	MARION COUNTY PO BOX 2511 MARION COUNTY TAX COLLECTOR SALEM, OR 97308	1214	10/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,431.31 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
19	Mason County Treasurer Attn Brittany P.O. Box 429 Shelton, WA 98584	946	10/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$348.68 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
20	MC DUFFIE COUNTY 406 MAIN STREET PO BOX 955 TAX COMMISSIONER THOMSON, GA 30824	855	09/28/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$408.28 Priority \$0.00 General Unsecured	GMAC Mortgage USA Corporation	12-12031

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
21	Pierce County Budget & Finance 615 South 9th St, Ste 100 Tacoma, WA 98405	233	07/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$5,827.66 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
22	Princeton Independent School District Elizabeth Banda Calvo Perdue, Brandon, Fielder, Collins & Mott, L.L.P. P.O. Box 13430 Arlington, TX 76094-0430	5	05/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,790.11 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
23	SCITUATE TOWN 195 DANIELSON PIKE SCITUATE TOWN TAX COLLECTOR SCITUATE, RI 02857	585	09/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,264.22 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020
24	Shelby County Trustee P.O. Box 2751 Memphis, TN 38101-2751	329	07/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,761.69 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
25	WEBSTER TOWNSHIP 5665 WEBSTER CHURCH RD TREASURER WEBSTER TWP DEXTER, MI 48130	5787	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$11,719.64 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019

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TWELFTH OMNIBUS OBJECTION - NO LIABILITY - PAID CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim	Date Filed	Claim Amount	Asserted	Asserted
		Number			Debtor Name	Case Number
26	YUMA COUNTY	5373	11/19/2012	\$0.00 Administrative Priority	GMAC	12-12032
	YUMA COUNTY TREASURER			\$0.00 Administrative Secured	Mortgage, LLC	
	410 MAIDEN LN			\$0.00 Secured		
	YUMA, AZ 85364			\$1,544.32 Priority		
				\$0.00 General Unsecured		